

95 FEB 15 AM 10:45
HOUSE OF REPRESENTATIVES

I certify that the attached is a true and correct copy of the document which was filed of record in the Chief Clerk's Office and referred to the committee on:

Ways & Means
Cynthia Gerhardt
Chief Clerk of the House

FILED FEB 09 1995

By Haggerty

H J.R. No. 68

A JOINT RESOLUTION

1 proposing a constitutional amendment to raise the limits of the
2 exemption from ad valorem taxation of property owned by disabled
3 veterans or by the surviving spouses and surviving minor children
4 of disabled veterans.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 2(b), Article VIII, Texas Constitution,
7 is amended to read as follows:

8 (b) The Legislature may, by general law, exempt property
9 owned by a disabled veteran or by the surviving spouse and
10 surviving minor children of a disabled veteran. A disabled veteran
11 is a veteran of the armed services of the United States who is
12 classified as disabled by the Veterans' Administration or by a
13 successor to that agency; or the military service in which he
14 served. A veteran who is certified as having a disability of less
15 than 10 percent is not entitled to an exemption. A veteran having
16 a disability rating of not less than 10 percent nor more than 30
17 percent may be granted an exemption from taxation for property
18 valued at up to \$5,000 [~~\$17,500~~]. A veteran having a disability
19 rating of more than 30 percent but not more than 50 percent may be
20 granted an exemption from taxation for property valued at up to
21 \$10,000 [~~\$27,000~~]. A veteran having a disability rating of more
22 than 50 percent but not more than 70 percent may be granted an
23 exemption from taxation for property valued at up to \$15,000
24 [~~\$27,500~~]. A veteran who has a disability rating of more than 70

1. The purpose of this amendment is to provide for the exemption of property owned by disabled veterans or their surviving spouses or children from ad valorem taxation.

2. The purpose of this amendment is to provide for the exemption of property owned by disabled veterans or their surviving spouses or children from ad valorem taxation.

1 percent, or a veteran who has a disability rating of not less than
2 10 percent and has attained the age of 65, or a disabled veteran
3 whose disability consists of the loss or loss of use of one or more
4 limbs, total blindness in one or both eyes, or paraplegia, may be
5 granted an exemption from taxation for property valued at up to
6 \$15,000 [~~\$3,000~~]. The spouse and children of any member of the
7 United States Armed Forces who dies [~~loses-his-life~~] while on
8 active duty may [~~will~~] be granted an exemption from taxation for
9 property valued at up to \$5,000 [~~\$2,500~~]. A deceased disabled
10 veteran's surviving spouse and children may be granted an exemption
11 which in the aggregate is equal to the exemption to which the
12 veteran [~~decedent~~] was entitled when [~~at~~] the veteran [~~time-he~~]
13 died.

14 SECTION 2. This proposed constitutional amendment shall be
15 submitted to the voters at an election to be held on November 7,
16 1995. The ballot shall be printed to permit voting for or against
17 the proposition: "The constitutional amendment relating to raising
18 the limits of the exemption from ad valorem taxation of property
19 owned by disabled veterans or by the surviving spouses or surviving
20 minor children of disabled veterans."

HOUSE COMMITTEE REPORT

1st Printing

9571129 PM 3:50
HOUSE OF REPRESENTATIVES

By Haggerty

H.J.R. No. 68

A JOINT RESOLUTION

1 proposing a constitutional amendment to raise the limits of the
2 exemption from ad valorem taxation of property owned by disabled
3 veterans or by the surviving spouses and surviving minor children
4 of disabled veterans.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 2(b), Article VIII, Texas Constitution,
7 is amended to read as follows:

8 (b) The Legislature may, by general law, exempt property
9 owned by a disabled veteran or by the surviving spouse and
10 surviving minor children of a disabled veteran. A disabled veteran
11 is a veteran of the armed services of the United States who is
12 classified as disabled by the Veterans' Administration or by a
13 successor to that agency; or the military service in which he
14 served. A veteran who is certified as having a disability of less
15 than 10 percent is not entitled to an exemption. A veteran having
16 a disability rating of not less than 10 percent nor more than 30
17 percent may be granted an exemption from taxation for property
18 valued at up to \$5,000 [~~\$17,500~~]. A veteran having a disability
19 rating of more than 30 percent but not more than 50 percent may be
20 granted an exemption from taxation for property valued at up to
21 \$10,000 [~~\$27,000~~]. A veteran having a disability rating of more
22 than 50 percent but not more than 70 percent may be granted an
23 exemption from taxation for property valued at up to \$15,000
24 [~~\$27,500~~]. A veteran who has a disability rating of more than 70

percent, or a veteran who has a disability rating of not less than 10 percent and has attained the age of 65, or a disabled veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia, may be granted an exemption from taxation for property valued at up to \$15,000 [~~\$37,000~~]. The spouse and children of any member of the United States Armed Forces who dies [~~loses-his-life~~] while on active duty may [~~will~~] be granted an exemption from taxation for property valued at up to \$5,000 [~~\$27,500~~]. A deceased disabled veteran's surviving spouse and children may be granted an exemption which in the aggregate is equal to the exemption to which the veteran [~~decedent~~] was entitled when [~~at~~] the veteran [~~time-he~~] died.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held on November 7, 1995. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment relating to raising the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses or surviving minor children of disabled veterans."

COMMITTEE REPORT

The Honorable Pete Laney
Speaker of the House of Representatives

4-25-95
(date)

Sir:

We, your COMMITTEE ON WAYS AND MEANS

to whom was referred HJR 68 have had the same under consideration and beg to report back with the recommendation that it

- ☒ do pass, without amendment.
☐ do pass, with amendment(s).
☐ do pass and be not printed; a Complete Committee Substitute is recommended in lieu of the original measure.

- ☒ yes ☐ no A fiscal note was requested.
☐ yes ☒ no A criminal justice policy impact statement was requested.
☐ yes ☒ no An equalized educational funding impact statement was requested.
☐ yes ☒ no An actuarial analysis was requested.
☐ yes ☒ no A water development policy impact statement was requested.
☐ The Committee recommends that this measure be sent to the Committee on Local and Consent Calendars.

For Senate Measures: House Sponsor _____

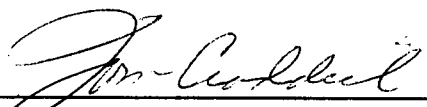
Joint Sponsors _____ / _____ / _____ / _____

Co-Sponsors: _____

The measure was reported from Committee by the following vote:

	AYE	NAY	PNV	ABSENT
Craddick, Ch.	X			
Wolens, V.C.				X
Finnell	X			
Heflin	X			
Holzheuser	X			
Horn	X			
Hunter, T.	X			
Marchant				X
Oliveira	X			
Place				X
Romo	X			

Total 8 aye
 0 nay
 0 present, not voting
 3 absent


CHAIRMAN

BILL ANALYSIS

Ways & Means Committee
H.J.R. 68
By: Haggerty
April 28, 1995
Committee Report (Unamended)

BACKGROUND

Section 2(b), Article VIII, Texas Constitution, which allows the Legislature to grant ad valorem tax exemptions on property owned by disabled veterans and their surviving spouses and children, was added to the Texas statutes in 1972, and has not been amended since. However, inflation has risen steadily since 1972, thereby eroding the exemptions for disabled veterans.

PURPOSE

This resolution calls for a constitutional amendment that would raise the maximum allowable ad valorem tax exemptions of property owned by disabled veterans or their surviving spouses or minor children.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Section 2 (Occupation Taxes; Equality and Uniformity; Exemptions from Taxation), Subsection (b), Texas Constitution, to allow the Legislature to raise the maximum allowable ad valorem tax exemptions on property of disabled veterans or their surviving spouses or minor children.

Category	Existing Amount	Proposed Amount
10-30% Disabled	\$1,500	\$5,000
31-50% Disabled	\$2,000	\$10,000
51-70% Disabled, and survivors of persons killed on active duty	\$2,500	\$15,000
71%-Total disability, or 10%+ disabled veterans over 65, or blindness, loss of limb	\$3,000	\$15,000

Also, the exemption granted to a spouse and children of a member of the Armed Forces that dies while on active duty is changed to permissive (i.e. "will" changed to "may") to conform to the other exemptions.

SECTION 2. Election Date: November 7, 1995.

SUMMARY OF COMMITTEE ACTION

Public notice was posted in accordance with the rules, and a public hearing was held on April 11, 1995. Representative Haggerty explained the bill. Without objection, the bill was left pending before the committee.

On April 25, 1995, the committee met in a public hearing, and the chair laid out H.J.R. 68 on pending business. By a record vote of 8 ayes, 0 nays, 0 present not voting and 3 absent, the committee voted to report H.J.R. 68 to the House without amendment with the recommendation that it do pass.

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE
74th Regular Session

April 9, 1995

TO: Honorable Tom Craddick, Chair
Committee on Ways & Means
House of Representatives
Austin, Texas

IN RE: House Joint Resolution
No. 68
By: Haggerty

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 68 (Proposing a constitutional amendment to raise the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.) this office has determined the following:

The resolution would amend Article VIII, Section 2 (b), Texas Constitution, by increasing the amounts of the property tax exemption for disabled veterans, their survivors, and the spouses and children of persons who die on active military service.

The proposed amount of exemption is as follows:

10 - 30% disabled - \$ 5,000
31 - 50% disabled - \$10,000
51 - 70% disabled - \$15,000
71% - Plus \$15,000

Survivor Benefit - \$5,000.

The fiscal impact of this resolution's provisions on the State and units of local government would depend on enabling legislation.

Currently, it has been estimated by the Comptroller's Property Tax Division, that local governments, including school districts lose approximately \$6.7 million per year due to the current disabled veterans' and surviving spouse exemption.

The cost to the State for publication of the resolution is \$90,000.

Source: Comptroller of Public Accounts
LBB Staff: JK, BR, DF

MAY 11 1998

LIST OF HOUSE AMENDMENTS CONSIDERED

HJR68.2n - Second Reading

AMENDMENT #	AUTHOR	DESCRIPTION	ACTION
1	Haggerty	Amendment	Adopted
2	Haggerty	Amendment	Adopted



FLOOR AMENDMENT NO. 1

BY Hyt

1 Amend H.J.R. No. 68 as follows:

2 ✓(1) On page 1, line 21, strike "\$10,000" and substitute
3 "\$7,500".

4 ✓(2) On page 1, line 23, strike "\$15,000" and substitute
5 "\$10,000".

ADOPTED

ct MAY 1 1 1995 *WA*
Cynthia Carhardt
Chief Clerk
House of Representatives *CM*
S



FLOOR AMENDMENT NO. 2

BY Hagg

Amend H.J.R. No. 68 as follows:

(1) On page 1, strike lines 6 and 7 and substitute the following:

Article VIII,
SECTION 1. Section 2, Texas Constitution, is amended by amending Subsection (b) and adding Subsection (d) to read as follows:

(2) On page 2, between lines 13 and 14, insert the following:

(d) Unless otherwise provided by general law enacted after January 1, 1995, the amounts of the exemptions from ad valorem taxation to which a person is entitled under Section 11.22, Tax Code, for a tax year that begins on or after the date this subsection takes effect are the maximum amounts permitted under Subsection (b) of this section instead of the amounts specified by Section 11.22, Tax Code. This subsection may be repealed by the legislature by general law.

ADOPTED

MAY 11 1995

Cynthia Burkhardt
Chief Clerk
House of Representatives

HOUSE ENGROSSMENT

By Haggerty

H.J.R. No. 68

A JOINT RESOLUTION

1 proposing a constitutional amendment to raise the limits of the
2 exemption from ad valorem taxation of property owned by disabled
3 veterans or by the surviving spouses and surviving minor children
4 of disabled veterans.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 2, Article VIII, Texas Constitution, is
7 amended by amending Subsection (b) and adding Subsection (d) to
8 read as follows:

9 (b) The Legislature may, by general law, exempt property
10 owned by a disabled veteran or by the surviving spouse and
11 surviving minor children of a disabled veteran. A disabled veteran
12 is a veteran of the armed services of the United States who is
13 classified as disabled by the Veterans' Administration or by a
14 successor to that agency; or the military service in which he
15 served. A veteran who is certified as having a disability of less
16 than 10 percent is not entitled to an exemption. A veteran having
17 a disability rating of not less than 10 percent nor more than 30
18 percent may be granted an exemption from taxation for property
19 valued at up to \$5,000 [~~\$17,500~~]. A veteran having a disability
20 rating of more than 30 percent but not more than 50 percent may be
21 granted an exemption from taxation for property valued at up to
22 \$7,500 [~~\$27,000~~]. A veteran having a disability rating of more than
23 50 percent but not more than 70 percent may be granted an exemption
24 from taxation for property valued at up to \$10,000 [~~\$27,500~~]. A

1 veteran who has a disability rating of more than 70 percent, or a
 2 veteran who has a disability rating of not less than 10 percent and
 3 has attained the age of 65, or a disabled veteran whose disability
 4 consists of the loss or loss of use of one or more limbs, total
 5 blindness in one or both eyes, or paraplegia, may be granted an
 6 exemption from taxation for property valued at up to ~~\$12,000~~ ^{\$15,000}
 7 ~~[\$37,000]~~. The spouse and children of any member of the United
 8 States Armed Forces who dies ~~[loses-his-life]~~ while on active duty
 9 may ~~[will]~~ be granted an exemption from taxation for property
 10 valued at up to \$5,000 ~~[\$27,500]~~. A deceased disabled veteran's
 11 surviving spouse and children may be granted an exemption which in
 12 the aggregate is equal to the exemption to which the veteran
 13 [decedent] was entitled when ~~[at]~~ the veteran ~~[time-he]~~ died.

14 (d) Unless otherwise provided by general law enacted after
 15 January 1, 1995, the amounts of the exemptions from ad valorem
 16 taxation to which a person is entitled under Section 11.22, Tax
 17 Code, for a tax year that begins on or after the date this
 18 subsection takes effect are the maximum amounts permitted under
 19 Subsection (b) of this section instead of the amounts specified by
 20 Section 11.22, Tax Code. This subsection may be repealed by the
 21 Legislature by general law.

22 SECTION 2. This proposed constitutional amendment shall be
 23 submitted to the voters at an election to be held on November 7,
 24 1995. The ballot shall be printed to permit voting for or against
 25 the proposition: "The constitutional amendment relating to raising
 26 the limits of the exemption from ad valorem taxation of property
 27 owned by disabled veterans or by the surviving spouses or surviving

H.J.R. No. 68

1 minor children of disabled veterans."

BILL ANALYSIS

Senate Research Center

H.J.R. 68
By: Haggerty (Rosson)
Finance
05-19-95
Senate Committee Report (Unamended)

BACKGROUND

Current law allows the legislature to grant ad valorem tax exemptions on property owned by disabled veterans and their surviving spouses and children. Since this law was added to the Texas statutes in 1972, it has never been amended.

PURPOSE

As proposed, H.J.R. 68 requires the submission to the voters of a proposed constitutional amendment raising the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 2, Article VIII, Texas Constitution, by amending Subsection (b) and adding Subsection (d), as follows:

(b) Authorizes a veteran having a disability rating of not less than 10 percent nor more than 30 percent to be granted an exemption from taxation for property valued up to \$5,000, rather \$1,500. Authorizes a veteran having a disability rating of more than 30 percent but not more than 50 percent to be granted an exemption from taxation for property valued at up to \$7,500, rather than \$2,000. Authorizes a veteran having a disability rating of more than 50 percent but not more than 70 percent to be granted an exemption from taxation for property valued at up to \$10,000, rather than \$2,500. Authorizes a veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia, to be granted an exemption from taxation for property valued at up to \$15,000, rather than \$3,000. Authorizes the spouse and children of any member of the United States Armed Forces who dies while on active duty to be granted an exemption from taxation for property valued up to \$5,000, rather than \$2,500. Makes conforming changes.

(d) Provides that the amounts of the exemptions from ad valorem taxation to which a person is entitled under Section 11.22, Tax Code, for a tax year that begins on or after the date this subsection takes effect are the minimum amounts permitted under Subsection (b) of this section instead of the amounts specified by Section 11.22, Tax Code. Authorizes this subsection to be repealed by the legislature by law, unless otherwise provided by general law enacted after January 1, 1995.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language of the ballot.

1 By: Haggerty (Senate Sponsor - Rosson) H.J.R. No. 68
2 (In the Senate - Received from the House May 12, 1995;
3 May 15, 1995, read first time and referred to Committee on Finance;
4 May 18, 1995, reported favorably by the following vote: Yeas 13,
5 Nays 0; May 18, 1995, sent to printer.)

6 HOUSE JOINT RESOLUTION

7 proposing a constitutional amendment to raise the limits of the
8 exemption from ad valorem taxation of property owned by disabled
9 veterans or by the surviving spouses and surviving minor children
10 of disabled veterans.

11 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

12 SECTION 1. Section 2, Article VIII, Texas Constitution, is
13 amended by amending Subsection (b) and adding Subsection (d) to
14 read as follows:

15 (b) The Legislature may, by general law, exempt property
16 owned by a disabled veteran or by the surviving spouse and
17 surviving minor children of a disabled veteran. A disabled veteran
18 is a veteran of the armed services of the United States who is
19 classified as disabled by the Veterans' Administration or by a
20 successor to that agency; or the military service in which he
21 served. A veteran who is certified as having a disability of less
22 than 10 percent is not entitled to an exemption. A veteran having
23 a disability rating of not less than 10 percent nor more than 30
24 percent may be granted an exemption from taxation for property
25 valued at up to \$5,000 [~~\$17,500~~]. A veteran having a disability
26 rating of more than 30 percent but not more than 50 percent may be
27 granted an exemption from taxation for property valued at up to
28 \$7,500 [~~\$27,000~~]. A veteran having a disability rating of more than
29 50 percent but not more than 70 percent may be granted an exemption
30 from taxation for property valued at up to \$10,000 [~~\$27,500~~]. A
31 veteran who has a disability rating of more than 70 percent, or a
32 veteran who has a disability rating of not less than 10 percent and
33 has attained the age of 65, or a disabled veteran whose disability
34 consists of the loss or loss of use of one or more limbs, total
35 blindness in one or both eyes, or paraplegia, may be granted an
36 exemption from taxation for property valued at up to \$15,000
37 [~~\$37,000~~]. The spouse and children of any member of the United
38 States Armed Forces who dies [~~loses his life~~] while on active duty
39 may [~~will~~] be granted an exemption from taxation for property
40 valued at up to \$5,000 [~~\$27,500~~]. A deceased disabled veteran's
41 surviving spouse and children may be granted an exemption which in
42 the aggregate is equal to the exemption to which the veteran
43 [~~decendent~~] was entitled when [~~at~~] the veteran [~~time he~~] died.

44 (d) Unless otherwise provided by general law enacted after
45 January 1, 1995, the amounts of the exemptions from ad valorem
46 taxation to which a person is entitled under Section 11.22, Tax
47 Code, for a tax year that begins on or after the date this
48 subsection takes effect are the maximum amounts permitted under
49 Subsection (b) of this section instead of the amounts specified by
50 Section 11.22, Tax Code. This subsection may be repealed by the
51 Legislature by general law.

52 SECTION 2. This proposed constitutional amendment shall be
53 submitted to the voters at an election to be held on November 7,
54 1995. The ballot shall be printed to permit voting for or against
55 the proposition: "The constitutional amendment relating to raising
56 the limits of the exemption from ad valorem taxation of property
57 owned by disabled veterans or by the surviving spouses or surviving
58 minor children of disabled veterans."

59 * * * * *

**FAVORABLE
SENATE COMMITTEE REPORT ON**

SB SCR SJR SR HB HCR HJR 68
By Flaggerty / Rosson
(Author/Senate Sponsor)
5-18-95
(date)

We, your Committee on FINANCE, to which was referred the attached measure,
have on 5-18-95, had the same under consideration and I am instructed to report it
(date of hearing)
back with the recommendation (s) that it:

- ☒ do pass and be printed
☐ do pass and be ordered not printed
☐ and is recommended for placement on the Local and Uncontested Bills Calendar.

A fiscal note was requested. ☒ yes ☐ no

A revised fiscal note was requested. ☐ yes ☒ no

An actuarial analysis was requested. ☐ yes ☒ no

Considered by subcommittee. ☐ yes ☐ no

The measure was reported from Committee by the following vote:

	YEA	NAY	ABSENT	PNV
Montford, Chair	✓			
Brown, Vice-Chair	✓			
Barrientos	✓			
Bivins	✓			
Ellis	✓			
Lucio	✓			
Moncrief	✓			
Ratliff	✓			
Rosson	✓			
Sibley	✓			
Truan	✓			
Turner	✓			
Zaffirini	✓			
TOTAL VOTES	13	0	0	0

COMMITTEE ACTION

☒ S260 Considered in public hearing
☒ S270 Testimony taken

Gerry Sender
COMMITTEE CLERK

Montford
CHAIRMAN

Paper clip the original and one copy of this signed form to the original bill
Retain one copy of this form for Committee files

BILL ANALYSIS

Senate Research Center

H.J.R. 68
By: Haggerty (Sponsor)
Finance
05-17-95
Engrossed

BACKGROUND

Current law allows the legislature to grant ad valorem tax exemptions on property owned by disabled veterans and their surviving spouses and children. Since this law was added to the Texas statutes in 1972, it has never been amended.

PURPOSE

As proposed, H.J.R. 68 requires the submission to the voters of a proposed constitutional amendment raising the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 2, Article VIII, Texas Constitution, by amending Subsection (b) and adding Subsection (d), as follows:

(b) Authorizes a veteran having a disability rating of not less than 10 percent nor more than 30 percent to be granted an exemption from taxation for property valued up to \$5,000, rather than \$1,500. Authorizes a veteran having a disability rating of more than 30 percent but not more than 50 percent to be granted an exemption from taxation for property valued at up to \$7,500, rather than \$2,000. Authorizes a veteran having a disability rating of more than 50 percent but not more than 70 percent to be granted an exemption from taxation for property valued at up to \$10,000, rather than \$2,500. Authorizes a veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia, to be granted an exemption from taxation for property valued at up to \$15,000, rather than \$3,000. Authorizes the spouse and children of any member of the United States Armed Forces who dies while on active duty to be granted an exemption from taxation for property valued up to \$5,000, rather than \$2,500. Makes conforming changes.

(d) Provides that the amounts of the exemptions from ad valorem taxation to which a person is entitled under Section 11.22, Tax Code, for a tax year that begins on or after the date this subsection takes effect are the minimum amounts permitted under Subsection (b) of this section instead of the amounts specified by Section 11.22, Tax Code. Authorizes this subsection to be repealed by the legislature by law, unless otherwise provided by general law enacted after January 1, 1995.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language of the ballot.

BILL ANALYSIS

Senate Research Center

H.J.R. 68
By: Haggerty (Rosson)
Finance
05-19-95
Senate Committee Report (Unamended)

BACKGROUND

Current law allows the legislature to grant ad valorem tax exemptions on property owned by disabled veterans and their surviving spouses and children. Since this law was added to the Texas statutes in 1972, it has never been amended.

PURPOSE

As proposed, H.J.R. 68 requires the submission to the voters of a proposed constitutional amendment raising the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 2, Article VIII, Texas Constitution, by amending Subsection (b) and adding Subsection (d), as follows:

(b) Authorizes a veteran having a disability rating of not less than 10 percent nor more than 30 percent to be granted an exemption from taxation for property valued up to \$5,000, rather than \$1,500. Authorizes a veteran having a disability rating of more than 30 percent but not more than 50 percent to be granted an exemption from taxation for property valued at up to \$7,500, rather than \$2,000. Authorizes a veteran having a disability rating of more than 50 percent but not more than 70 percent to be granted an exemption from taxation for property valued at up to \$10,000, rather than \$2,500. Authorizes a veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia, to be granted an exemption from taxation for property valued at up to \$15,000, rather than \$3,000. Authorizes the spouse and children of any member of the United States Armed Forces who dies while on active duty to be granted an exemption from taxation for property valued up to \$5,000, rather than \$2,500. Makes conforming changes.

(d) Provides that the amounts of the exemptions from ad valorem taxation to which a person is entitled under Section 11.22, Tax Code, for a tax year that begins on or after the date this subsection takes effect are the minimum amounts permitted under Subsection (b) of this section instead of the amounts specified by Section 11.22, Tax Code. Authorizes this subsection to be repealed by the legislature by law, unless otherwise provided by general law enacted after January 1, 1995.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language of the ballot.

NOTE

Subject: _____ (BILL NO.) WITNESS - FINANCE
Revised: _____ WITNESS FORM
74th Legislature

COMMITTEE: Finance
BILL: HJR 68 _____

DATE: 05 18 95

FOR AGAINST ON

Name: William W. McLemore
Representing: Travis Cty Veterans Svs. Off.
City: Austin

x - -

Name: Kerry Hall
Representing: American Legion/Dept. of TX
City: Austin

x - -

Name: _____
Representing: _____
City: _____

- - -

Name: _____
Representing: _____
City: _____

- - -

Name: _____
Representing: _____
City: _____

- - -

Name: _____
Representing: _____
City: _____

- - -

Name: _____

Representing: _____
City: _____

- - -

Name: _____
Representing: _____
City: _____

- - -

Name: _____
Representing: _____
City: _____

- - -

Name: _____
Representing: _____
City: _____

- - -

Name: _____
Representing: _____
City: _____

- - -

PART ____ OF ____

<<<<===== E N D O F F O R M =====>>>>

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE
74th Regular Session

May 17, 1995

TO: Honorable Senator John T. Montford, Chair
Committee on Finance
Senate
Austin, Texas

IN RE: House Joint Resolution
No. 68, as engrossed
By: Haggerty

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 68 (Proposing a constitutional amendment to raise the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.) this office has determined the following:

The resolution would amend Article VIII, Section 2 (b), Texas Constitution, by increasing the amounts of the property tax exemption for disabled veterans, their survivors, and the spouses and children of persons who die on active military service.

The proposed amount of exemption is as follows:

10 - 30% disabled - \$ 5,000
31 - 50% disabled - \$ 7,500
51 - 70% disabled - \$10,000
71% - Plus \$15,000

Survivor Benefit - \$5,000.

The fiscal impact of this resolution's provisions on the State and units of local government would depend on enabling legislation.

Currently, it has been estimated by the Comptroller's Property Tax Division, that local governments, including school districts lose approximately \$6.7 million per year due to the current disabled veterans' and surviving spouse exemption.

The cost to the State for publication of the resolution is \$90,000.

Source: LBB Staff: JK, BR, DF

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE
74th Regular Session

April 9, 1995

TO: Honorable Tom Craddick, Chair
Committee on Ways & Means
House of Representatives
Austin, Texas

IN RE: House Joint Resolution
No. 68
By: Haggerty

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 68 (Proposing a constitutional amendment to raise the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.) this office has determined the following:

The resolution would amend Article VIII, Section 2 (b), Texas Constitution, by increasing the amounts of the property tax exemption for disabled veterans, their survivors, and the spouses and children of persons who die on active military service.

The proposed amount of exemption is as follows:

10 - 30% disabled - \$ 5,000
31 - 50% disabled - \$10,000
51 - 70% disabled - \$15,000
71% - Plus \$15,000

Survivor Benefit - \$5,000.

The fiscal impact of this resolution's provisions on the State and units of local government would depend on enabling legislation.

Currently, it has been estimated by the Comptroller's Property Tax Division, that local governments, including school districts lose approximately \$6.7 million per year due to the current disabled veterans' and surviving spouse exemption.

The cost to the State for publication of the resolution is \$90,000.

Source: Comptroller of Public Accounts
LBB Staff: JK, BR, DF

Floor Amendment#

①

By:

Rasson

(1)(6)

✓ Amend House Joint Resolution 68 on page 1, line 36 of the Committee Printing by deleting the proposed amount "\$15,000" and substituting "\$12,000".

ADOPTED

MAY 23 1995

Butty Ling Ch
Secretary of the Senate

Ch

SENATE AMENDMENTS

95 MAY 23 PM 9:30
HOUSE OF REPRESENTATIVES

2nd Printing

By Haggerty

H.J.R. No. 68

A JOINT RESOLUTION

1 proposing a constitutional amendment to raise the limits of the
2 exemption from ad valorem taxation of property owned by disabled
3 veterans or by the surviving spouses and surviving minor children
4 of disabled veterans.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 2, Article VIII, Texas Constitution, is
7 amended by amending Subsection (b) and adding Subsection (d) to
8 read as follows:

9 (b) The Legislature may, by general law, exempt property
10 owned by a disabled veteran or by the surviving spouse and
11 surviving minor children of a disabled veteran. A disabled veteran
12 is a veteran of the armed services of the United States who is
13 classified as disabled by the Veterans' Administration or by a
14 successor to that agency; or the military service in which he
15 served. A veteran who is certified as having a disability of less
16 than 10 percent is not entitled to an exemption. A veteran having
17 a disability rating of not less than 10 percent nor more than 30
18 percent may be granted an exemption from taxation for property
19 valued at up to \$5,000 [~~\$17,500~~]. A veteran having a disability
20 rating of more than 30 percent but not more than 50 percent may be
21 granted an exemption from taxation for property valued at up to
22 \$7,500 [~~\$27,000~~]. A veteran having a disability rating of more than
23 50 percent but not more than 70 percent may be granted an exemption
24 from taxation for property valued at up to \$10,000 [~~\$27,500~~]. A

1 veteran who has a disability rating of more than 70 percent, or a
2 veteran who has a disability rating of not less than 10 percent and
3 has attained the age of 65, or a disabled veteran whose disability
4 consists of the loss or loss of use of one or more limbs, total
5 blindness in one or both eyes, or paraplegia, may be granted an
6 exemption from taxation for property valued at up to \$15,000
7 [~~\$37,000~~]. The spouse and children of any member of the United
8 States Armed Forces who dies [~~loses-his-life~~] while on active duty
9 may [~~will~~] be granted an exemption from taxation for property
10 valued at up to \$5,000 [~~\$27,500~~]. A deceased disabled veteran's
11 surviving spouse and children may be granted an exemption which in
12 the aggregate is equal to the exemption to which the veteran
13 [~~decedent~~] was entitled when [~~at~~] the veteran [~~time-he~~] died.

14 (d) Unless otherwise provided by general law enacted after
15 January 1, 1995, the amounts of the exemptions from ad valorem
16 taxation to which a person is entitled under Section 11.22, Tax
17 Code, for a tax year that begins on or after the date this
18 subsection takes effect are the maximum amounts permitted under
19 Subsection (b) of this section instead of the amounts specified by
20 Section 11.22, Tax Code. This subsection may be repealed by the
21 Legislature by general law.

22 SECTION 2. This proposed constitutional amendment shall be
23 submitted to the voters at an election to be held on November 7,
24 1995. The ballot shall be printed to permit voting for or against
25 the proposition: "The constitutional amendment relating to raising
26 the limits of the exemption from ad valorem taxation of property
27 owned by disabled veterans or by the surviving spouses or surviving

H.J.R. No. 68

1 minor children of disabled veterans."

Floor Amendment# 1

By: *Rosin*

Amend House Joint Resolution 68 on page 1, line 36 of the Committee Printing by deleting the proposed amount "\$15,000" and substituting "\$12,000".

ADOPTED

MAY 23 1995

Atty. Ling
Secretary of the Senate

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE
74th Regular Session

May 17, 1995

TO: Honorable Senator John T. Montford, Chair
Committee on Finance
Senate
Austin, Texas

IN RE: House Joint Resolution
No. 68, as engrossed
By: Haggerty

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 68 (Proposing a constitutional amendment to raise the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.) this office has determined the following:

The resolution would amend Article VIII, Section 2 (b), Texas Constitution, by increasing the amounts of the property tax exemption for disabled veterans, their survivors, and the spouses and children of persons who die on active military service.

The proposed amount of exemption is as follows:

10 - 30% disabled - \$ 5,000
31 - 50% disabled - \$ 7,500
51 - 70% disabled - \$10,000
71% - Plus \$15,000

Survivor Benefit - \$5,000.

The fiscal impact of this resolution's provisions on the State and units of local government would depend on enabling legislation.

Currently, it has been estimated by the Comptroller's Property Tax Division, that local governments, including school districts lose approximately \$6.7 million per year due to the current disabled veterans' and surviving spouse exemption.

The cost to the State for publication of the resolution is \$90,000.

Source: LBB Staff: JK, BR, DF

**LEGISLATIVE BUDGET BOARD
Austin, Texas**

**FISCAL NOTE
74th Regular Session**

April 9, 1995

TO: Honorable Tom Craddick, Chair
Committee on Ways & Means
House of Representatives
Austin, Texas

IN RE: House Joint Resolution
No. 68
By: Haggerty

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 68 (Proposing a constitutional amendment to raise the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.) this office has determined the following:

The resolution would amend Article VIII, Section 2 (b), Texas Constitution, by increasing the amounts of the property tax exemption for disabled veterans, their survivors, and the spouses and children of persons who die on active military service.

The proposed amount of exemption is as follows:

10 - 30% disabled - \$ 5,000
31 - 50% disabled - \$10,000
51 - 70% disabled - \$15,000
71% - Plus \$15,000

Survivor Benefit - \$5,000.

The fiscal impact of this resolution's provisions on the State and units of local government would depend on enabling legislation.

Currently, it has been estimated by the Comptroller's Property Tax Division, that local governments, including school districts lose approximately \$6.7 million per year due to the current disabled veterans' and surviving spouse exemption.

The cost to the State for publication of the resolution is \$90,000.

Source: Comptroller of Public Accounts
LBB Staff: JK, BR, DF

ENROLLED

H.J.R. No. 68

A JOINT RESOLUTION

1 proposing a constitutional amendment to raise the limits of the
2 exemption from ad valorem taxation of property owned by disabled
3 veterans or by the surviving spouses and surviving minor children
4 of disabled veterans.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 2, Article VIII, Texas Constitution, is
7 amended by amending Subsection (b) and adding Subsection (d) to
8 read as follows:

9 (b) The Legislature may, by general law, exempt property
10 owned by a disabled veteran or by the surviving spouse and
11 surviving minor children of a disabled veteran. A disabled veteran
12 is a veteran of the armed services of the United States who is
13 classified as disabled by the Veterans' Administration or by a
14 successor to that agency; or the military service in which he
15 served. A veteran who is certified as having a disability of less
16 than 10 percent is not entitled to an exemption. A veteran having
17 a disability rating of not less than 10 percent nor more than 30
18 percent may be granted an exemption from taxation for property
19 valued at up to \$5,000 [~~\$17,500~~]. A veteran having a disability
20 rating of more than 30 percent but not more than 50 percent may be
21 granted an exemption from taxation for property valued at up to
22 \$7,500 [~~\$27,000~~]. A veteran having a disability rating of more than
23 50 percent but not more than 70 percent may be granted an exemption
24 from taxation for property valued at up to \$10,000 [~~\$27,500~~]. A

1 veteran who has a disability rating of more than 70 percent, or a
2 veteran who has a disability rating of not less than 10 percent and
3 has attained the age of 65, or a disabled veteran whose disability
4 consists of the loss or loss of use of one or more limbs, total
5 blindness in one or both eyes, or paraplegia, may be granted an
6 exemption from taxation for property valued at up to \$12,000
7 ~~[\$37,000]~~. The spouse and children of any member of the United
8 States Armed Forces who dies ~~[loses-his-life]~~ while on active duty
9 may ~~[will]~~ be granted an exemption from taxation for property
10 valued at up to \$5,000 ~~[\$27,500]~~. A deceased disabled veteran's
11 surviving spouse and children may be granted an exemption which in
12 the aggregate is equal to the exemption to which the veteran
13 ~~[decedent]~~ was entitled when ~~[at]~~ the veteran ~~[time-he]~~ died.

14 (d) Unless otherwise provided by general law enacted after
15 January 1, 1995, the amounts of the exemptions from ad valorem
16 taxation to which a person is entitled under Section 11.22, Tax
17 Code, for a tax year that begins on or after the date this
18 subsection takes effect are the maximum amounts permitted under
19 Subsection (b) of this section instead of the amounts specified by
20 Section 11.22, Tax Code. This subsection may be repealed by the
21 Legislature by general law.

22 SECTION 2. This proposed constitutional amendment shall be
23 submitted to the voters at an election to be held on November 7,
24 1995. The ballot shall be printed to permit voting for or against
25 the proposition: "The constitutional amendment relating to raising
26 the limits of the exemption from ad valorem taxation of property
27 owned by disabled veterans or by the surviving spouses or surviving

H.J.R. No. 68

1 minor children of disabled veterans."

H.J.R. No. 68

President of the Senate

Speaker of the House

I certify that H.J.R. No. 68 was passed by the House on May 11, 1995, by the following vote: Yeas 140, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.J.R. No. 68 on May 25, 1995, by the following vote: Yeas 146, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.J.R. No. 68 was passed by the Senate, with amendments, on May 23, 1995, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

RECEIVED: _____

Date

Secretary of State

President of the Senate

Speaker of the House

I certify that H.J.R. No. 68[✓]₍₁₎ was passed by the House
on May 11[✓]₍₂₎, 1995, by the following vote:

Yeas 140₍₃₎, Nays 0[✓], 1 present, not voting₍₄₎;

and that the House concurred in Senate amendments to H.J.R. No. 68[✓]
on May 25[✓]₍₅₎, 1995, by the following

vote: Yeas 146₍₆₎, Nays 0[✓], 1 present, not voting₍₇₎.

Chief Clerk of the House

**** Preparation: CT19;

I certify that H.J.R. No. 68[✓]₍₁₎ was passed by the Senate, with
amendments, on May 23[✓]₍₂₎, 1995, by the following
vote: Yeas 31[✓]₍₃₎, Nays 0[✓]₍₄₎.

Secretary of the Senate

RECEIVED:

Date

Secretary of State

**** Preparation: CT20;

BILL ANALYSIS

Senate Research Center

H.J.R. 68
By: Haggerty (Rosson)
Finance
6-29-95
Enrolled

BACKGROUND

Current law allows the legislature to grant ad valorem tax exemptions on property owned by disabled veterans and their surviving spouses and children. Since this law was added to the Texas statutes in 1972, it has never been amended.

PURPOSE

As enrolled, H.J.R. 68 requires the submission to the voters of a proposed constitutional amendment raising the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 2, Article VIII, Texas Constitution, by amending Subsection (b) and adding Subsection (d), as follows:

(b) Authorizes a veteran having a disability rating of not less than 10 percent nor more than 30 percent to be granted an exemption from taxation for property valued up to \$5,000, rather \$1,500. Authorizes a veteran having a disability rating of more than 30 percent but not more than 50 percent to be granted an exemption from taxation for property valued at up to \$7,500, rather than \$2,000. Authorizes a veteran having a disability rating of more than 50 percent but not more than 70 percent to be granted an exemption from taxation for property valued at up to \$10,000, rather than \$2,500. Authorizes a veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia, to be granted an exemption from taxation for property valued at up to \$15,000, rather than \$3,000. Authorizes the spouse and children of any member of the United States Armed Forces who dies while on active duty to be granted an exemption from taxation for property valued up to \$5,000, rather than \$2,500. Makes conforming changes.

(d) Provides that the amounts of the exemptions from ad valorem taxation to which a person is entitled under Section 11.22, Tax Code, for a tax year that begins on or after the date this subsection takes effect are the minimum amounts permitted under Subsection (b) of this section instead of the amounts specified by Section 11.22, Tax Code. Authorizes this subsection to be repealed by the legislature by law, unless otherwise provided by general law enacted after January 1, 1995.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language of the ballot.

H.J.R. No.

68

By

Pat Haggerty

Proposing a constitutional amendment to raise the limits of the exemption from ad valorem taxation of property owned by disabled veterans or by the surviving spouses and surviving minor children of disabled veterans.

FEB 09 1995

Filed with the Chief Clerk

FEB 14 1995

Read first time and referred to Committee on WAYS AND MEANS

4/25/95

Reported favorably ~~(as amended)~~
~~(as substituted)~~

MAY 01 1995

Sent to Committee on Calendars

MAY 11 1995

Read second time (~~comm. subst.~~) (amended) and adopted (~~passed to third reading~~) by a record vote of 140 yeas, 0 nays, 1 present, not voting

Read third time (amended) and finally adopted (failed of adoption) by a record vote of yeas, nays, present, not voting

MAY 11 1995

Engrossed

MAY 12 1995

Sent to Senate

Cynthia Gerhardt

CHIEF CLERK OF THE HOUSE

MAY 10 1995

OTHER HOUSE ACTION:

Motion to postpone further consideration
of HJR No. 68 until Thurs.
May 11 at 10AM
prevailed by a non-record vote,

MAY 12 1995

Received from the House

MAY 15 1995

Read and referred to Committee on FINANCE

MAY 18 1995

Reported favorably

Reported adversely, with favorable Committee Substitute; Committee Substitute read first time

Ordered not printed

Laid before the Senate

MAY 23 1995

Senate and Constitutional Rules to permit consideration suspended by (unanimous consent)
 yeas, nays)

MAY 23 1995

Read second time, amended, and passed to third reading by (unanimous consent)
(a viva voce vote)
 yeas, nays)

MAY 23 1995

Senate and Constitutional 3 Day Rules suspended by a vote of 31 yeas, 0 nays

MAY 23 1995

Read third time, , and passed by 31 yeas, 0 nays

5-23-95

Returned to the House

Betty King

SECRETARY OF THE SENATE

OTHER SENATE ACTION:

MAY 23 1995

Returned from the Senate (~~as substituted~~)
(with amendments)

MAY 25 1995

House concurred in Senate amendments by a (~~non-record vote~~)
(record vote of 146 yeas, 0 nays, 1 present, not voting)

House refused to concur in Senate amendments and requested the appointment of a conference committee
by a (non-record vote) (record vote of _____ yeas, _____ nays, _____ present, not voting)

House conferees appointed: _____, Chair; _____,

Senate granted House request. Senate conferees appointed: _____, Chair;

Conference committee report adopted (rejected) by the House by a record vote of
_____ yeas, _____ nays, _____ present, not voting

Conference committee report adopted (rejected) by the Senate by a record vote of
_____ yeas, _____ nays

95 MAY 23 PM 9:30

HOUSE OF REPRESENTATIVES

95 MAY 23 PM 9:30

HOUSE OF REPRESENTATIVES